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CC97-393 Custom Sewing Licenses and Regulations in Nebraska

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Custom Sewing Licenses and Regulations in Nebraska

License/Regulation		Description	Cost	Agency and Location
Starting a Business	One Stop Business Assistance Center	Provides Assistance with: <ul style="list-style-type: none">Regulations, licenses, fees, other requirements for business operation in NebraskaAssistance on marketing, finance, management counselingBusiness informationEconomic development programs	Free	One Stop Business Assistance Center NE Department of Economic Development P.O. Box 94666 301 Centennial Mall South Lincoln, NE 68509-4666 (800) 426-6505
	Registering Your Organization	Limited liability companies, limited partnerships and corporations have a one-time registration fee with the NE Secretary of State. General partnerships should register with the County Clerk.	Limited liability and corporations based on amount of capital/stock. Limited partnerships-\$200.	NE Secretary of State, Corporation Division State Capitol Building Lincoln, NE 68509 (402) 471-4079
	Business in the Home Permit	Required to operate a business in a residential area in some communities.	Varies	Town or city hall or county clerk
	Registration of Trade Name	Required for doing business under a name other than your own. Allows creditors to identify names of the owner(s) of a business.	\$100	NE Secretary of State, Corporation Division State Capitol Building Lincoln, NE 68509 (402) 471-4079
	Zoning	Check local zoning ordinances. Not all communities allow a custom sewing business in a residential area. Building permit is required before renovating and adding onto the house to accommodate a business.	Varies from none to a small fee	Local municipal, township or county zoning commission
	Insurance	Homeowners insurance does not cover business	Varies	Local insurance agent
	Fire Code	Ask your local Fire Marshal to inspect your work	Varies	Local Fire Marshal
Taxes	Sales Tax Permit	This sales tax registration certificate enables you to collect and file sales tax required by the state.	\$10.00	NE Department of Revenue 301 Centennial Mall South P.O. Box 94818 Lincoln, NE 68509-4818 (402) 471-2971, (800) 742-7474
	Resale for Exempt Sales	Form used by seller when raw materials are purchased at wholesale prices without paying sales tax. (Sales taxes are collected and submitted when resold to end user.)	None	NE Department of Revenue Regional Offices in Omaha, Grand Island, Norfolk, North Platte and Scottsbluff.
	Consumer’s Use Tax	Required on previously untaxed items purchased and consumed by the business; includes in-state and out-of-state purchases; is imposed on the storage, use or other consumption in this state of items purchased.	None	NE Department of Revenue
	Property Taxes	Taxes on property and land owned by the business.	Tax amount	County Treasurer, Local Courthouse
	Personal Property Taxes	Taxes on durable goods (equipment, machinery and motor vehicles) owned by the business.	Tax amount	County Treasurer, Local Courthouse
	Worker’s Compensation Insurance Coverage	If one or more employees must carry worker’s compensation.	Payment varies with employee payroll and insurance premium	Worker’s Compensation Court State Capitol P.O. Box 98908 Lincoln, NE 68509-8908 (402) 471-2568
	Unemployment Compensation Tax	If you have employees, apply for a state unemployment compensation number. The quarterly fee is based on employee wages and provides unemployment insurance to employees.	No fee to apply File quarterly	Department of Labor 550 So. 16th P.O. Box 94600 Lincoln, NE 68509-4600 (402) 471-9979
	Self Employment Tax	Self-employed persons must pay their own Social Security taxes.	Tax amount	Internal Revenue Service Tax Hotline (800) 829-1040
	Social Security Withholding Tax	Taxes withheld from employee paychecks.	Tax amount	Internal Revenue Service Tax Hotline (800) 829-1040
	Your Business Tax Kit	W-4 Employer’s Withholding Certificate SS4 Application for Employer ID 15 Employer’s Tax Guide 583 Information for Business Tax Payers 334 Tax Guide for Small Business		Internal Revenue Service Forms Distribution Service (800) 829-3676

	License/Regulation	Description	Cost	Location
Labor Laws	Fair Labor Laws	The 1938 Fair Labor Act (amended 1985) prohibits you from hiring others to mass produce the following items in their homes: hosiery; millinery; knitted sweaters, scarves and hats; infants and children’s innerwear and outerwear; dresses, blouses, neckwear and lingerie; gloves and mittens except athletic; hand and machine embroidery; jewelry; handkerchiefs, buttons and buckles. This law was written to prevent industries from exploiting workers at home.	Compliance	NE Department of Labor Labor & Safety Standards Division State Office Building Box 95024 Lincoln, NE 68509-5024 (402) 471-2239
	Child Labor Laws	Children under 16 need permission to work if they are not students; however, Nebraska law requires children to attend school until age 16.	Compliance	NE Department of Labor
	Minimum Wage Laws	Federal & Nebraska minimum wage is \$4.25 per hour for up to 40 hours per week for employers with 4 or more employees.	Compliance	NE Department of Labor
	Independent Contracting	Hiring another established company rather than individual employees to complete work. Must be able to demonstrate all of the following: <ul style="list-style-type: none"> individual not under employer’s control or direction when providing the service service is outside of the usual course of, or place of, the business individual is customarily engaged in an independently established trade, occupation, profession or business 	Cost of contract	Consult a lawyer specializing in business contacts.
Federal Safety Labeling Laws	Stuffed Toys	Maintain safety and quality of filling used in stuffed toys and conditions where toys are produced, prepared, packed and stored.	Compliance	Consumer Product Safety Commission 230 S. Dearborn Street, Room 2944 Chicago, IL 60604-1671 (313) 353-8260
	Flammability of Children’s Sleepwear	Fabric used for childrens’ size 0-14 sleepwear, including underwear that can be used as sleepwear, must meet Federal Flammability Standards (1972, revised 1978). If you produce childrens’ sleepwear on a consistent basis, you are required to independently test the flammability rating of each bolt of fabric. Contact Consumer Product Safety Commission for guidance.	Compliance	Consumer Product Safety Commission 230 S. Dearborn Street, Room 2944 Chicago, IL 60604-1671 (313) 353-8260
	Flammability Standards-Interior Furnishings	Flammable Fabrics Act - amended in 1967 to include interior furnishings	Compliance	Consumer Product Safety Commission 230 S. Dearborn Street, Room 2944 Chicago, IL 60604-1671 (313) 353-8260
	Care Labeling	Care labels are required on all textile wearing apparel used to cover or protect the body except shoes, gloves, or hats. Care labels must identify one appropriate method for cleaning the garment. Order free booklet: <i>Writing a Care Label</i> .	Labels	Federal Trade Commission 6th & Pennsylvania Avenue, NW Washington, DC 20580 (292) 326-3034
	Fiber Content Labels	If you wholesale completed textile or fiber items on a regular basis, you must “securely affix” labels showing the fiber content (by weight), business name (or RN number), and country of origin. Order free booklets about “Textile Fiber Products Identification Act.”	Labels (<i>Special order labels from fabric stores or wholesale label manufacturers.</i>)	Federal Trade Commission 6th & Pennsylvania Avenue, NW Washington, DC 20580 (292) 326-3034
Copy Protection	Copyright	Protects creative work by forbidding others from duplicating or reproducing artistic work unless authorized. Example: © Jane Smith, 1986. The copyright notice must be on every copy produced.	\$10 per idea registered	Copyright Office Library of Commerce Washington, DC 20540 (202) 707-6800
	Trademark	Protects a business name or logo from being copied. Trademarks are valid for 20 years. Renewable.	\$200 per class of items	Patents & Trademarks U.S. Department of Commerce Washington, DC 20231 (703) 557-5249 trademarks (703) 557-5168 patents
	Patents	Retains exclusive rights for an inventor to preclude others from making, using or selling it for 17 years. Nonrenewable.	Varies	

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Always contact the agency for interpretation and implication of regulations



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